

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

In re: : Chapter 11
KAISER ALUMINUM CORP., : Case No. 02-10429 (JKF)
Debtors. :
:

In re:	:	
KAISER ALUMINUM CORP.,	:	Misc. Case No. 06-41 - JJF
Debtors.	:	
	:	
	:	

**MEMORANDUM OF AIU INSURANCE COMPANY,
GRANITE STATE INSURANCE COMPANY, INSURANCE
COMPANY OF THE STATE OF PENNSYLVANIA, LANDMARK
INSURANCE COMPANY, LEXINGTON INSURANCE COMPANY,
NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.,
AND NEW HAMPSHIRE INSURANCE COMPANY**

AIU Insurance Company, Granite State Insurance Company, Insurance Company of the
State of Pennsylvania, Landmark Insurance Company, Lexington Insurance Company, National Union
Fire Insurance Company of Pittsburgh, Pa., and New Hampshire Insurance Company (collectively,
“AIG”) submit this memorandum to advise the Court that: (i) AIG has entered into a settlement
agreement with the Debtors that, if approved by the Bankruptcy Court, will moot AIG’s appeal; (ii) the
proposed settlement is the subject of a pending motion for approval that is scheduled to be heard by the
Bankruptcy Court on May 15, 2006; (iii) in light of the prospect that AIG’s appeal will be mooted by
approval of the pending settlement, AIG is not filing a substantive memorandum in support of its appeal;
and (iv) to the extent AIG’s appeal is not mooted by the approval of the settlement, AIG relies upon the

briefs submitted and arguments made in the Bankruptcy Court by AIG and the other Appellant to this appeal.

Dated: April 20, 2006

/s/ Jantra Van Roy

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FOR THE DISTRICT OF DELAWARE**

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KAISER ALUMINUM CORP., : Misc. Case No. 06-41 - JJF
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: _____
: :

CERTIFICATE OF SERVICE

I, Laurie S. Polleck, hereby certify that on the 20th day of April 2006, I caused to have one copy of the attached *Memorandum of AIU Insurance Company, Granite State Insurance Company, Insurance Company of the State of Pennsylvania, Landmark Insurance Company, Lexington Insurance Company, National Union Fire Insurance Company of Pittsburgh, Pa., and New Hampshire Insurance Company* to be served upon the parties on the attached list, in the manner indicated.

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